

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Todd & Laura Reller
DOCKET NO.: 06-01106.001-R-1
PARCEL NO.: 12-1-04-32-00-000-001.007

The parties of record before the Property Tax Appeal Board are Todd and Laura Reller, the appellants; and the Madison County Board of Review.

The subject property is improved with a 1.5 story single family dwelling of frame construction that contains 1,939 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with 500 square feet of finished area, central air conditioning, and a fireplace. The property is also improved with a 1,755 square foot pole barn. The improvements are located on a 5.98 acre parcel in Worden, Omphghent Township, Madison County.

The appellants contend assessment inequity as the basis of the appeal. In support to this argument the appellants submitted descriptions and assessment information on three comparables located from 1 to 5 miles from the subject property. The comparables are improved with 1.5, 2 and 2.5 story frame constructed single family dwellings that range in size from 2,036 to 2,914 square feet of living area. The dwellings were constructed from 1970 to 1997. Each comparable has central air conditioning. Two of the comparables have basements, two comparables have one or two fireplaces, and two comparables have garages. These properties had improvement assessments ranging from \$28,410 to \$58,490 or from \$13.95 to \$22.56 per square foot of living area. The evidence further revealed that the appellants did not file an assessment complaint with the board of review but filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the subject's assessment from \$58,530 to \$64,940. Based on this evidence the appellants requested the subject's assessment should be reduced to \$58,530.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

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|--------|----|--------|
| LAND: | \$ | 14,740 |
| IMPR.: | \$ | 50,200 |
| TOTAL: | \$ | 64,940 |

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$64,940 was disclosed. The subject property has an improvement assessment of \$50,200 or \$25.89 per square foot of living area. To demonstrate the subject was being equitably assessed the board of review submitted assessment data on four comparable properties. The comparables were improved with 1.5 story single family dwellings of frame or frame and brick construction that range in size from 1,872 to 2,142 square feet of living area. The dwellings were constructed from 1987 to 2000. Each comparable had a full basement, central air conditioning, a fireplace and a two car garage. One of the comparables also had a pole barn. These properties had total assessments ranging from \$58,050 to \$72,150 and improvement assessments ranging from \$52,710 to \$57,380 or from \$25.12 to \$30.65 per square foot of living area. The board of review indicated that if the assessment of the subject's pole barn is removed the subject has an improvement assessment of \$25.63 per square foot of living area. The board of review also stated that if the garages were removed the comparables would have improvement assessments ranging from \$24.44 to \$28.62 per square foot of living area. The board of review argued the subject's improvement assessment after removing the assessment of the pole barn is within the range established by the comparables. Based on this evidence the board of review requested the subject's assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The record contains descriptions and assessment information on seven comparables submitted by the parties. The Board finds comparables 1 through 3 submitted by the board of review are the most similar to the subject property in age, style, size and features. As a result these three comparables received the greatest the greatest weight in the Board's analysis. These three comparables were improved with 1.5 story dwellings that ranged in size from 1,895 to 2,142 square feet of living area. These dwellings were constructed from 1987 to 1992. Their total

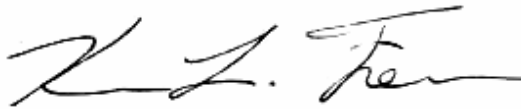
assessments ranged from \$58,050 to \$67,260 and their improvement assessments ranged from \$52,710 to \$55,930 or from \$25.12 to \$27.82 per square foot of living area. The subject property had a total assessment of \$64,490 and an improvement assessment of \$50,200 or \$25.89 per square foot of living area, which is within the range on a square foot basis established by the most similar comparables. The Board further finds that if the garages are removed these comparables would have improvement assessments ranging from \$24.44 to \$25.75 per square foot of living area. Similarly, if the subject's pole barn is removed the subject has an improvement assessment of \$25.63 per square foot of living area, which is again within the range established by the most similar comparables. The Board finds this data demonstrates the subject is being equitably assessed.

For these reasons the Board finds a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.